

## Tax Exemption Offerings Form

GSA SmartPay® 2

[www.gsa.gov/smartpay](http://www.gsa.gov/smartpay)



### I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

*Please indicate the state / jurisdiction / U.S. territory for which you are reporting:*

State / Jurisdiction / U.S. Territory: Oregon

### II. TAX EXEMPTION OFFERINGS

*Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.*

*Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.*

*Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.*

Tax Exemption Offerings (Please check all that apply)		Additional Information (Description, pertinent statutes, regulations, etc.)
<b>Sales Tax</b>	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
<b>Lodging Tax</b>	X Centrally Billed Accounts (CBAs)	Exemption for federal employees on official govt business, employees of federal instrumentalities on official business and federal instrumentalities providing lodging to citizens.
	X Individually Billed Accounts (IBAs)	Exemption for federal employees on official govt business, employees of federal instrumentalities on official business and federal instrumentalities providing lodging to citizens.
<b>Hotel Occupancy Tax</b>	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
<b>Public Accommodation Tax</b>	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
<b>Tourism Tax</b>	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
<b>Fleet Tax</b>	<input type="checkbox"/> Gasoline <input type="checkbox"/> Diesel Fuel <input type="checkbox"/> Alternative Fuel	
	<input type="checkbox"/> Maintenance	
<b>Other Tax</b>	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	

### III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation	Website Address or Hyperlink:
1	
2	
3	

#### IV. TAX RECOVERY PROCEDURES

*Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.*

##### **Tax Recovery Procedures:**

Contact Oregon Department of Revenue, State Lodging Tax, 955 Center St NE Salem OR 97301-2555 to obtain forms for requesting a refund of tax.

#### V. CONTACT INFORMATION

*Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.*

<b>Last Name, First Name:</b>	Royston, Renee
<b>Name of Agency:</b>	Oregon Department of Revenue
<b>Office Address (Line 1):</b>	955 Center St NE
<b>Office Address (Line 2):</b>	
<b>City, State Zip:</b>	Salem OR 97301-2555
<b>Phone Number:</b>	503-945-8135
<b>Fax Number:</b>	503-945-8787
<b>Email Address:</b>	renee.royston@state.or.us

**Thank you for your assistance in this important matter!**

## GSA SmartPay® 2 Card Numbering Systems

GSA SmartPay® 2 cards will be **effective on November 30, 2008** (except in a few cases, which will be effective earlier), and will have specific account number prefixes, as seen in the chart below. GSA SmartPay® 2 cards are provided by three banks: Citibank, JPMorgan Chase, and US Bank. The GSA SmartPay® program provides four business lines: Purchase, Travel, Fleet, and Integrated (includes fleet, travel and/or purchase functionality and offers a single card for all purchases). These cards/accounts can be Centrally Billed Accounts (CBAs) or Individually Billed Accounts (IBAs). Below is a detailed description of each card type and numbering system that GSA Smartpay® 2 provides.

**Centrally Billed Accounts** (CBAs) are charge card accounts in which **all** charges are billed directly to the federal government and paid directly by the federal government to the issuing bank.

- **Purchase:** All federal government Purchase cards are centrally billed.
- **Fleet:** All federal government Fleet cards are centrally billed.
- **Travel:** Federal government Travel cards/accounts may be centrally billed **or** individually billed.
- **Integrated:**
  - All Fleet and Purchase type transactions on an integrated card are centrally billed.
  - Travel functionality on an integrated card may be centrally billed **or** individually billed.

**Individually Billed Accounts** (IBAs) are charge card accounts in which charges are paid directly by the cardholder/federal employee to the issuing bank; the federal employee is then reimbursed by the government.

- **Travel:** Federal government Travel cards may be centrally billed **or** individually billed.
- **Integrated:** Travel functionality on an Integrated card may be centrally billed **or** individually billed.

	Purchase	Travel		Fleet	Debit/Prepaid
Prefix (1 <sup>st</sup> four digits)	5568 – MasterCard	5568 – MasterCard		5565 – MasterCard	5564 – MasterCard
	5565 – MasterCard	5565 – MasterCard		5568 – MasterCard	5568 – MasterCard
	4716 – Visa	4486 – Visa		8699 – Voyager	5565 – MasterCard
	4614 – Visa	4614 – Visa			4614 – Visa
	4486 – Visa				
6 <sup>th</sup> digit*	N/A	0	CBA	N/A	N/A
		1	IBA		
		2 – 4	IBA		
		5	Reserved		
		6 – 9	CBA		

In addition to the chart provided above, please note the following information:

- **Only the Travel card** uses the 6<sup>th</sup> digit to identify whether the account is a Centrally Billed Account (CBA) or an Individually Billed Account (IBA).
- **The numbering structure for Integrated Cards** to differentiate between centrally and/or individually billed transactions will be specific to each agency/organization using the Integrated card. This information will be provided on the GSA SmartPay® website ([www.gsa.gov/gsasmartpay](http://www.gsa.gov/gsasmartpay)) as it becomes available.

GSA SmartPay® 2 Card Designs



Purchase



Travel



Fleet



Integrated